



Filing Period		Due Date		SSN OR FEIN
				ACCOUNT NO.
				<p>This return must be filed and the proper tax paid on or before the 15th day of the month following the period covered. The return must be filed timely even though no tax is due.</p> <p>A separate return must be filed for each county in which coal is severed from the ground.</p> <p>Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 and mail to:</p> <p>Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242</p>

- 1) Read instructions on reverse side before preparing this worksheet.
- 2) Complete all information on bottom of reverse side.
- 3) Transfer the amounts reported in the worksheet to the corresponding item numbers in the bottom portion.
- 4) Sign and date your return in the signature box on the back of the form.

ROUND TO NEAREST DOLLAR

- | | | |
|---|----|----|
| 1. Number of tons of coal products severed from the ground | | |
| 2. Multiply Line 1 by | \$ | 00 |
| 3. Enter credit amount (if applicable) | \$ | 00 |
| 4. Penalty (if filed late, see instructions on reverse side) | \$ | 00 |
| 5. Interest % (if filed late, see instructions on reverse side) | \$ | 00 |
| 6. Total amount remitted (Add Lines 2, 4, and 5; subtract Line 3 if applicable) | \$ | 00 |

Keep Upper Portion For Your Records
▼Return Copy Below - Detach Here▼

1	2	3	4	5	6	7	8	9	0
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TENNESSEE DEPARTMENT OF REVENUE
SEVERANCE TAX ON COAL PRODUCTS RETURN

SEVERANCE TAX ON GROSS PROFITS RETURN			
Filing Period		Due Date	
ACCOUNT NO.			

1. NUMBER OF TONS OF COAL PRODUCTS

2.TOTAL TONS X

3. CREDIT AMOUNT

4. PENALTY

5. INTEREST

6. TOTAL AMOUNT
REMITTED

A 3D grid structure composed of 10 cells, each labeled '00'. The cells are arranged in a 2x5x1 configuration. The top layer consists of two rows of five cells each. The bottom layer consists of two rows of five cells each, positioned directly below the top layer. A horizontal line is drawn to the left of the grid, centered between the two rows of the bottom layer.

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga
(423) 634-6266
Suite 350
State Office Building
540 McCallie Avenue

Jackson
(731) 423-5747
Room 405 B
Lowell Thomas Building
225 Martin Luther King Blvd.

Johnson City
(423) 854-5321
204 High Point Drive

Knoxville
(865) 594-6100
Room 606
State Office Building
531 Henley Street

Memphis
(901) 213-1400
3150 Appling Road

Nashville
(615) 253-0600
3rd Floor
Andrew Jackson Building
500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.
Out-of-state callers must dial (615) 253-0600.

INSTRUCTIONS

- General:** The term "coal products" shall mean coal ore and any other substance that might be severed from the earth by the process of producing salable coal, by whatever method of severance used. The tax is levied upon the entire production in the state regardless of the place of sale or the fact that delivery may be outside the state. The owner shall become liable at the time the coal products are severed from the earth and ready for sale, whether before processing or after processing as the case may be.
- Due Date:** The return along with the appropriate tax payments are due to be filed on or before the 15th day of the month following the period covered.
- Penalty and Interest:** If filed late, penalty is computed at 5% of the tax (Line 2) for each 30 day period that the return is delinquent. Total penalty is not to exceed 25% of the tax due. The minimum penalty is \$15.00 regardless of the amount of tax due or whether there is any tax due. Interest is computed at the current rate of the tax due from the due date to the date paid (Line 5).
- Filing:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242.
- Amended Return:** If this is an "Amended Return", please indicate "Filing Period" and check appropriate box on the front of form.

COMPUTATION OF TAX

1. Total number of tons from coal products severed from the earth.
2. Multiply the total number of tons (Line 1) by .
3. Enter outstanding credit amount from previous Department of Revenue notice(s).
4. If filed late, penalty is computed at 5% of the Tax (Line 2 minus Line 3) for each 30 day period that the return is delinquent. Total penalty is 25% of the tax due; the minimum penalty is \$15.00 regardless of the amount of tax due or whether there is any tax due.
5. If filed late, interest is computed at the current rate on the tax (Line 2 minus Line 3 if applicable) from the due date to the date paid.
6. Add Lines 2, 4, and 5; subtract Line 3 if applicable.

<input type="checkbox"/>	Check appropriate box and fill in number below: FEIN or SSN	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If your account number is not preprinted on the front of the return, enter your social security number (SSN) or Federal Employer Identification Number (FEIN) in the spaces provided.

Under the penalties of perjury, I declare that I have examined this report, and to the best of my knowledge, it is true, correct and complete.		
SIGN HERE		
SIGN HERE		
Taxpayer Signature		Date
Preparer other than taxpayer		Date
Tax Preparer's Address		

Name of Production
Unit (Mine name) _____

Location of Unit _____

County _____

Kind of Product Sold (Grade) _____

State Mine License No. _____